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Current Topics.

Police Evidence.

SIR CHARTRES BIRON, the learned chief magistrate, recently criticised what he termed a bad habit of the police, in giving evidence at his court, of making general observations of people behaving in a suspicious manner, being very disorderly or using abusive language. A constable had said that a defendant was abusive; pressed to repeat what the man said he showed that his idea of what was abusive was quite wrong. By insisting on particular instead of general expressions, the magistrate arrived at the truth. Had he been content with the policeman's opinion as to what was abusive he might have been under a misapprehension. It is only too true that many police witnesses use vague, equivocal expressions. Some constables are well educated, others are not; some use long words whose true meaning they obviously do not understand, and many use stereotyped expressions which they seem to have assimilated as part of their training. If a constable says he proceeded to the spot, no one knows whether he went by aeroplane, by motor car, or on foot. If he would only say he ran, or walked, the court would know exactly. When he says a private individual came to his assistance, does he mean a man, a woman, a youth, or a girl? When he says the defendant swore or used obscene language, it may well be that he is unaware of the difference between profanity, obscenity and undue strength of language. And certainly, when he tells the court that the prisoner admitted the charge, his idea of what constitutes an admission needs the most careful elucidation by insistence upon the exact words used by the prisoner, or, may be, the circumstances in which he merely refrained from a denial. Another curious fault is that of using the passive instead of the active. "He was conveyed to the station" is so much less clear than "I took him," that one cannot even guess why the former is so much beloved by many police witnesses. The remedy is plainly indicated by the case in point. Policemen, like other witnesses, must be made to use the clearest and most definite language, avoiding all generality or vagueness. It is well, too, if they keep to simple words. Occasionally they are a little too dramatic, though this is a less common fault. A constable who was asked to explain how a gentleman showed that he was annoyed by the attentions of a woman, replied impressively: "By the look on his face! If looks could have killed, she would not have been here this morning." As, however, he added that the gentleman pushed her aside, the Bench was, no doubt, able to draw its conclusion from what the man did rather than from the officer's opinion about facial expressions and their possibilities.

Contributory Negligence.

IN A recent review of the thirteenth edition of "Smiths' Leading Cases," we noted that the editors had wisely inserted *Davies* v. *Mann* (the donkey case) as a leading case on the law of contributory negligence. Only two days after our review was published the House of Lords delivered a most important judgment (not yet, of course, fully reported), reversing the decision of the Court of Appeal in *Swadling* v. *Cooper* [1930] 1 K.B. 403, as to whether a direction given by Mr. Justice HUMPHREYS to the jury in a running-down case was sufficient. We know nothing that is likely to puzzle a jury more than the direction that if the collision was due partly to the plaintiff's negligence, that is contributory negligence, which *primâ facie* is a bar to the plaintiff recovering damages; but "if you think the plaintiff was negligent but that the defendant, after the plaintiff was negligent, by taking reasonable care could have avoided him, such negligence of the plaintiff is not, as a matter of law, negligence which contributes to the accident so as to prevent the plaintiff from recovering." The Court of Appeal held that the omission to give such a direction as that quoted was sufficient ground to order a new trial where the jury had found for the defendant. Lord HAILSHAM, with whom the other lords concurred, laid down the welcome rule that, whilst it was essential that the law should be correctly and fully stated, it was hardly of less importance that it should be stated in plain and simple terms so that a jury unskilled in the niceties of legal phraseology might appreciate the direction; and further, that it was not the whole of the law of negligence that needed exposition, but only that part of it that was essential to the clear understanding of the issue in the particular case. The essence of Mr. Justice HUMPHREYS' direction to the jury was to be found in the words "whose negligence was it that substantially caused the injury?" and it was held that in the particular circumstances of the case this was sufficient. The case was one resulting from a collision at cross-roads between a motor cycle and motor car, the rider of the former being killed, and was brought under Lord Campbell's Act. It was admitted on behalf of the plaintiff that not more than a second intervened between the time the defendant (driver of the motor car) sighted the motor cycle and the actual collision, so that there was not much time for the defendant to have avoided the consequence of the deceased's negligence by any act after the occurrence of such negligence.

Settled Land devolving in Undivided Shares.

IN A recent issue of *Weekly Notes* there is a report of a case in which the question for decision was one of great interest to conveyancers. We refer to *Re Cugny's Will Trusts; Smith* v. *Freeman* [1930] W.N. 201. It appears that the facts were

that on the death of a tenant for life the beneficial interests in the settled land devolved upon persons in undivided shares, one of such shares vesting absolutely and the other being settled. The executors of the tenant for life, who were also trustees of the settlement, issued a summons for determination of the question whether they should assent to the settled land vesting in themselves as such trustees upon the statutory trusts, or should apply for a grant of probate of the will of the tenant for life limited to the settled land. MAUGHAM, J., appears to have held that s. 86 of the Settled Land Act, 1925, applied. The decision is of importance, first, because the learned judge evidently applied to the expression "settled land" as used in s. 36 of the Settled Land Act a different meaning from that adopted in *Re Bridgett and Hayes' Contract* with reference to the same expression in s. 22 of the Administration of Estates Act, 1925, and, secondly, because it would seem that the provisions of s. 36 were preferred to those regarding undivided shares falling into possession after 1925 contained in para. (2) of Pt. IV of the 1st Schedule to the Law of Property Act, 1925, although this latter point is not mentioned as having been raised. There is considerable difference of opinion with regard to the questions which were apparently involved in this case, and it is very disappointing to find that it is not the intention to report it in the Law Reports, especially as the *Weekly Notes'* report is so unsatisfactory. Having regard to the divergent views expressed by eminent conveyancers on the subject, it is difficult to understand what principle of selection leads the editor of the Law Reports to conclude that a case which decides that s. 36 of the Settled Land Act applies, in whatever state of facts, is not of sufficient importance to be fully reported.

Facilities for Appeal.

WHILE IT is a fact that a defendant who is convicted on indictment has little or no difficulty in going to the Court of Criminal Appeal, without necessarily incurring the expense of legal advice, it is also true that, although there is a wide right of appeal from the decisions of a court of summary jurisdiction, the right is in practice of no use to really poor people. The *Birmingham Gazette* recently published an informative article by "A Midland Solicitor" on the subject. He begins by saying: "The right of appeal has always been one of the most valued privileges of a free citizen. Yet, in the courts where at least nine-tenths of the administration of this country is carried on, there is for the vast majority of persons no possibility of appeal." The writer then proceeds to show the defects of our present system. To begin with, he does not think much of Quarter Sessions! Where there is a Recorder, he thinks the court "passable," but too often it is only another body of magistrates with a lay chairman. When he says that juries are local and not free from prejudices and influences, we think he is straying, for appeals are not heard before a jury, but by the magistrates, or the Recorder, alone. The formalities and the costs are awkward obstacles for poor and ignorant people. The writer of the article puts the cost at £25 as a minimum, and we certainly think he does not put it too high. Appeal to the High Court on a point of law he also considers of small value to most people. He is right here, on the ground of difficulty and expense; but we have not been led by experience to endorse his hint that magistrates are inclined to discourage applications to state a case, or, if they do state a case, to put the facts in a somewhat unfavourable light from the appellant's point of view. At the same time, human nature being what it is, even on the bench, one cannot help feeling that there is something in the suggestion that the existence of a cheap and simple right of appeal would compel magistrates and their clerks to spend more time and care on the cases before them. It has often been said that summings-up have distinctly improved since the Court of Criminal Appeal came into existence, and an improvement all round might result in courts of summary jurisdiction if appeals became more frequent. The writer in the *Birmingham Gazette* suggests the abolition of Quarter Sessions as a remedy. (We presume he means only as a court of appeal.) He would substitute an appeal to the local county court judge. We do not think this would be the best possible scheme, as the county court is a civil, and not a criminal, court. What is really needed is adequate legal representation of poor appellants, if necessary at the public expense. The principle of granting legal aid to poor persons has received satisfactory extension lately. The next step should be to give poor appellants legal aid from the moment that they give notice of appeal. Proper safeguards to prevent frivolous appeals could easily be devised. The strengthening of the courts of quarter sessions, if it be needed, is, in our view, a separate question.

Inspection of Schools.

THE CASE of Mrs. FEARNS has called attention to the fact that anyone may start a school in any building, irrespective of the qualifications of the former, or the suitability of the latter. Mrs. FEARNS was charged, presumably under s. 12 of the Children Act, 1908, with wilfully neglecting certain children in her care, by failure to provide adequate medical aid for them, and was found guilty. In fact, she was nearing the end of her financial resources, and owed money to her doctor, so that, on some of the little girls entrusted to her becoming ill, she practically gambled on their recovery without professional aid. The jury held that in so doing she had offended against the law, and there was ample evidence for their verdict. As a comparatively minor matter, but one not without importance in respect of a person holding herself out as a suitable teacher for young girls, there was another woman in court prepared to prove that she was the real wife of the man the defendant held out to be her husband, and that the defendant was merely living with him. No doubt there are certain arguments in favour of the present law. It may be urged that there are quite enough official inspectors of everything and everybody already, and the result of Mrs. FEARNS' trial shows that, in the rare cases where liberty is abused, the law provides an adequate remedy. Nevertheless, the law against cruelty to children was some years ago found inadequate to prevent the horrors of baby-farming, culminating in the wholesale murders of the infamous Mrs. DYER, and no one wishes to repeal the first part of the Act of 1908, providing for notification and inspection of places where infants are kept for reward, and also, by s. 3, prohibition of unsuitable persons from such business, or of insanitary premises being used for it. If after her imprisonment Mrs. FEARNS takes children over seven years of age, and so places herself outside the section, there is nothing to prevent her immediately setting up another school somewhere else, whether under her own name or another, if she chooses. There is, of course, elaborate provision for inspection of provided schools by the Education Act of 1921, by ss. 27 (1) (*c*), 80 (1), etc., but inspection of secondary schools is merely permissive on request under s. 80 (3). If a reincarnated Mr. SQUEERS started a new school at Dotheboys Hall, he would be well within the law of 1930—and who would or could launch a prosecution for underfeeding SMIKE's counterpart, and with what chance of success? As for education, again the only machinery available would appear to be a prosecution by some local authority of the parents or guardians of a child committed to such a school, under s. 43 (1) (*a*) of the Act, for neglecting to provide efficient elementary instruction for a child in their care, and the standard of efficiency would appear to be extremely vague from *Bevan* v. *Shears* [1911] 2 K.B. 936. In that case it appeared that the Board of Education had prescribed no particular standard, but, even if it has since done so, it is authority to show that that standard is not binding on a parent whose child is being educated otherwise than under the Act.

The Finance Act, 1930.

By RONALD STAPLES.

I.

Harassed members of the legal and accountancy professions breathed a sigh of relief when the Finance Act of 1929 was passed, no change whatsoever having been made in the existing law with regard to income tax—indeed, it seemed that Governments and officials alike were satisfied that a position of sufficient stability had been arrived at as the result of the changes incorporated in the Finance Acts of 1926, 1927 and 1928.

The Act passed for the current year has rudely destroyed these illusions and professional men are once more thrown upon the task of unravelling complicated sections which are tied up in some cases with no less obscurity than their predecessors!

Admittedly such drastic changes as were brought about by the 1926 Act are not to be found in the current Act—but two of the most important sections (ss. 14 and 15) were presumably inserted in an effort to bring more equity into the effect of the sections in the 1926 and 1927 Acts, which dealt with the computation under Sched. D, Cases I and II, of the profits of the trader or professional man in the first years of his assessment under that heading. Truly, however, although increased fairness may be the ultimate result, increased difficulty for the man who has to interpret the sections for his clients' benefit is sure to arise.

Fortunately the Act, as passed, is not nearly so formidable as the Bill which Mr. Snowden first introduced to the House of Commons. The Chancellor proposed to put on the Statute Book many other provisions, which, though comparatively unimportant from the point of view of general administration of the Income Tax Acts, would have given practising solicitors and accountants hours of annoyance and work with very little to show as the result. It may be put down to the credit of the back-benchers in the House of Commons that they both saw that the proposed niggling alterations would produce very little more revenue for the Exchequer and were able to exert enough force to have them expunged from the final Act as passed.

Leaving aside for the moment the many sections of the new Act which affect general principles and principles of administration, it will be found that only two of the schedules are seriously affected by new provisions—Sched. A and Sched. D, Cases I and II.

Section 27 provides that there shall be a quinquennial re-valuation of all properties in Great Britain in respect of which income tax is chargeable under Scheds. A and B. Accordingly there is to be a re-valuation for the purposes of assessment for the income tax year 1931-32, and thereafter for each fifth succeeding year of assessment.

Sub-section (3) of the section provides (in accordance with pre-existing practice) that the annual value of any property which has been adopted for the purpose of income tax under Scheds. A and B for any year of assessment shall be taken as being the annual value of that property for the same purposes for the succeeding year of assessment until a new quinquennial re-valuation is made.

It will be obvious as the result of very little consideration that this is both a fair and salutary provision. Under the general rules applicable to Sched. A, once the figure for assessment to income tax of any particular premises has been fixed, that amount is taken as the income of the owner from that source for all purposes of income tax assessment. It has seemed to many that persons whose income was chiefly derived from the ownership of property do not bear their full share of the nation's burden, since in many cases the relationship of Sched. A assessment to the amount of income derived from the fact of ownership of the premises is merely conventional. For example, a person who owns a house assessed at £60 per annum is treated both for income tax and sur-tax purposes as being in receipt of merely £60 during the tax year; in many, if not most cases, the house will be let to a tenant (or tenants) at rents totalling over £100 even after all necessary outgoings have been defrayed, and whereas had the owner been assessed under the rules holding under any of the other schedules, he would have been assessed on the full amount of his profits (e.g., £100) under the rules operating under Sched. A he gets away with tax on the difference between the £100 and the £60, i.e., over £10.

The inequity tends to become greater at any time of history when prices and wages are rising, or when the premises are situated in a locality which is rapidly growing. The assessed value of a house may approximate to its true value as an income-producing article at the time the valuation is made, but as the years go on the amount remains fixed and tends to lag behind the general rise in prices. The inequity may in all truth be serious enough at the end of five years—and it cannot be suggested that it is expedient from an administrative point of view that a re-valuation should take place at any lesser interval—but the only way to check the evil is to ensure that there is a re-valuation every five years and time is not allowed to drag on as it has been during the last decade without any attempt to adjust values to economic figures.

It is this evil that s. 27 seeks to remedy; as a result, property owners will more nearly bear their fair burden of the nation's taxation than they have during the past five or six years.

Should the value of any premises assessed to Sched. A decrease during the quinquennium, sub-s. (2) of the succeeding section, s. 28, provides that the taxpayer may appeal against an assessment based on the valuation, and on satisfying the Commissioners, may have the assessment reduced to a figure representing its true value both for the year of appeal and for the succeeding year of the quinquennium.

Naturally the machinery necessary for such a scheme must be somewhat complicated. Section 28 provides that all preliminary steps in the making of assessments for a year of re-valuation shall be spread over two income tax years; the preliminaries are to be made in the year preceding the year of re-valuation, and the values to be adopted for a year of re-valuation are to be the values of the preceding year.

In the next article the alteration of the basis of assessment under Sched. D will be dealt with.

Rambling Recollections of an Old Reporter.

III.

Wildey Wright, a genial personality, was another who could enliven the proceedings by his opulent style of oratory. The stories about him are legion. One tells how he once ruffled that very patient and excellent judge Mr. Justice (afterwards Lord) Lindley. Wildey Wright was taking objection after objection to the admission of evidence, often on the most flimsy grounds, as the judge thought. At the luncheon interval the judge, being seen to be unusually perturbed, was asked the reason of this by the Chief Justice, and on being told, said: "Oh, never pay attention to Wildey Wright's objections; overrule them all." On the resumption of the case after the adjournment, Wildey Wright was soon on his feet again with another objection, whereupon—so runs the story—the judge said: "Mr. Wildey Wright, I overrule that objection and I may tell you that I am going to overrule all your objections"! Wildey Wright used to declare that the whole story was an invention, but it is believed that there was some foundation for it, although, like other stories, it may have received a certain amount of embellishment in the

telling. On another occasion he somewhat astonished an austere judge by referring to his opponent, whose physical bulk was considerable, as "my genial and rotund friend." Was it he—it used to be said that it was—who, in addressing a jury, said with dramatic force: "Gentlemen, you can see the handwriting on the wall: '*Eloi, Eloi, lama sabacthani*'." The judge here interposed with the observation that those were not the words inscribed on the wall; the words ran "*Mene, mene, tekel, upharsin.*" Not in the least disconcerted by the correction, counsel, resuming his address, said: "Gentlemen of the jury, his lordship is quite right, as he always is, but, gentlemen, the principle is the same"! The judge, on this occasion, was, if my recollection is right, the late Lord PHILLIMORE, who was a stickler for propriety and for everything being done decently and in order. He had a great fancy for the phrases: "Nay, nay," and "Stay, stay." On one occasion he stopped counsel with the remark: "Stay, stay, till I rebuke those reporters for talking." Although while at the Bar he had a large practice in the Admiralty Division, he never quite obtained a complete familiarity with the seaman's vernacular. While trying a case arising out of a maritime collision, in which the master of a tramp steamer, in giving evidence, stated that he was aware that the pilot, who was in charge, was taking a wrong course. Being asked by Mr. Justice PHILLIMORE why he had not told the pilot so, he replied: "What could I have said to the pilot"? "Well," said the judge, "you might have said: 'You silly goose! Don't you see there will be a collision if you don't alter her course?'" This supposed imitation of the nautical language of the master of a tramp steamer naturally created a good deal of merriment. The same learned judge, it will be recalled, held strong views on the subject of the indissolubility of the marriage tie, and once when as vacation judge he had to make a large number of divorce decrees absolute he prefaced the performance of this purely formal duty by a protest against having to do it. This is said to have moved one of the Divorce Court judges to the derisive remark that he supposed that one day they might have a Unitarian judge on the Bench who would object to sit with the Trinity masters!

Just as it used to be said that every soldier in the army of NAPOLEON carried in his knapsack a marshal's baton, so it might be said in former times that every industrious reporter carried within the folds of his notebook a patent of appointment as a judge. Those palmy days have long gone by, and law reporting has become almost a separate profession within the profession. Since EDMUND LUMLEY, a prince among reporters of the past, was appointed a Master of the King's Bench Division and threw up the post after holding it for three days because he could not stand "those d—d solicitors' clerks" worrying him on irritating points of practice, even such comparatively subordinate posts as mastership and stipendiary magistracies have not come in the way of the reporter, who has consequently to be content with the consciousness of doing his part in helping to reduce the lawless science of our law to something like order and clarity. The task that falls to him, which to many who ought to know better seems to be one of the lightest, is by no means so easy. For its due performance certain qualifications are essential: a fair knowledge of law, the capacity to take a good note of the arguments and judgments, the ability to set out a clear statement of the facts, append to it a concise outline of the arguments, with a note of the cases cited, and, finally, add the head-note which crystallises the effect of the decision. When LUTHER and his friend MELANCHTHON were engaged in translating the Bible into their native tongue, LUTHER one day turned wearily to MELANCHTHON with the remark, "Philip, it is desperately hard to make the Apostles talk German." Similarly, many a reporter has found it equally difficult to make some judges talk good English with the grammar all in order. Sometimes the reporter's work is dull enough. To report a case which turns exclusively on an obscure section of a statute is a dreary task, but, just as the old conveyancer, who, when asked if he did not find it terribly irksome to be continually poring over musty documents, said that it was wearisome certainly, but every now and again he came across "a brilliant deed," so the reporter feels something akin to delight when it falls to him to report a nice point of law.

When I joined the fraternity of reporters, more years ago than I care to mention, each legal publication had its own representative in the row behind that occupied by junior counsel, and we frequently numbered seven or eight. Since those early days times have changed, and I understand that only one or two reporters are to be seen in each court, as a system, somewhat resembling rationalisation, of which we hear so much in these days, has been introduced since the war whereby one reporter may represent several publications, with the result that he has to exercise considerable ingenuity in preparing different head-notes for the various series he represents. The old system had many advantages, in that there were opportunities of consultation, of which we were often glad to avail ourselves. Under the new regime, I observe that as the reporter has to turn out, it may be, several reports of the same case, he is, not unnaturally, inclined, in dealing with the argument, to dismiss it by saying that "it sufficiently appears from the judgment." We were taught that we must set out a concise outline of the argument, and there is much to be said in favour of this being done. It has sometimes happened that an ingenious reporter, not satisfied with the argument presented, has temerariously invented one of his own and attributed it to counsel. Usually this works quite satisfactorily, but occasionally a complaint is heard that counsel does not recognise the points he had been putting forward—a remark which is often truer than he realises. Many years ago, however, I remember an esteemed colleague showing a proof of a report to the counsel who had argued the case. His comment, after glancing at the proof, was amusing. Referring to a point in the argument as printed, he said, "I did not say that; I did not even know it." The point was a good one all the same. But, of course, the reporter endeavours to produce in abbreviated form the substance of what has actually been put forward.

Nowadays reporters never indulge in facetious head-notes or footnotes such as their predecessors occasionally produced. The head-notes, or rather marginal notes, with which Sir GREGORY LEWIS sprinkled his reports, as, for example, the famous one, "Possession in Scotland evidence of stealing in England," or that other, "A party is bound to retreat by a back door to avoid a conflict," or the footnote appended by MACQUEEN to the second of the two well-known cases, *Reid* v. *Bartonshill Coal Company* and *McGuire* v. *Bartonshill Coal Company*: "REID and MCGUIRE were victims of the same accident which, though melancholy, has settled the law," would, I fear, be struck out nowadays by the editor as out of place. But humour has not altogether vanished from the production of law reports; albeit it is sometimes unwitting. A curious instance occurred many years ago. A case was decided in the Divisional Court relating to damage to a highway by a traction engine. In the course of the argument a good deal was said about a traction engine being a dangerous thing. Referring to this when he came to deliver judgment, Mr. Justice DARLING observed that in his opinion nothing could properly be termed dangerous "except perhaps what Mr. POPE called a little learning." This witty remark was, of course, incorporated in the report by each reporter. When one of our colleagues received the proof from his editor he was amazed to find opposite the quotation this note in blue pencil: "Query. Lord COKE, not Mr. POPE." It was obvious that the editor in question, who retired long ago, was more familiar with law than with literature. But the most amusing thing in connexion with reporting that came under my notice occurred, not indeed in any of the legal publications, but in one of the morning journals, although the reporter was a member of the

Bar. The action being tried was a theatrical one and, like all such, excited a great deal of public interest, the newspapers giving much space to its details. One of the witnesses, an actress, had to quote certain lines from the play about which the question arose. The lines she quoted were these: "I am good at spotting winners, and I never lose at bridge." The reporter did not catch distinctly what the witness said, and, instead of trying to verify the quotation, he made a shot at it, with the result that next morning the witness was reported to have said: "I am good at hugging widows and I never lose a breach." The *Globe*, I remember, called attention to the variations in the quotation in the different journals, but added that this one was by a long way the best, as indeed it was.

Of the various reporters of the past whom I knew, one of the greatest was EDMUND LUMLEY, to whom I have already referred. Few knew law more profoundly than he, and no one more than he became so intensely interested, nay excited, about the cases he had to report. Indeed, it was almost comical to watch him when some doubtful proposition of law was advanced either from the Bench or from the Bar. He simply writhed. It was said that once in the middle of the night he woke up in a cold perspiration because he dreamt that the Court of Appeal had laid down some preposterous proposition. Not many of his colleagues took their duties quite so seriously. LUMLEY did not write shorthand, but he took an extraordinarily full note in longhand and there never was anything left out. I have just said that few reporters exhibited excitement as he did. I must not, however, forget X, who was well-nigh as keen. Always anxious to learn, before a case was called on, whether there were any points of legal interest involved, he, one day, approached one of the Commercial Court practitioners with the query, "Is your case reportable?" The counsel in question, who always looked very solemn, as befitted one who practised in that tribunal, looked on this occasion more than preternaturally so when he replied: "Well, there is nothing absolutely indecent about it; its the construction of a charter-party." After this, who shall say that the law and law reporting are devoid of humour?

(Concluded.)

Company Law and Practice.

XLVII.

PROFITS AVAILABLE FOR DIVIDEND. I.

THE decision in *Long Acre Press Limited* v. *Odhams Press Limited* [1930] 2 Ch. 196, is not perhaps, a decision on a type of case which is constantly arising, but it certainly bears on the construction of a phrase which is constantly in use and is found in practically every set of articles of association—"profits available for dividend." Before referring to the above case, it will perhaps be useful to deal shortly with one or two earlier reported decisions.

In *Fisher* v. *Black & White Publishing Co.* [1901] 1 Ch. 174, the memorandum stated that as between the holders of the ordinary shares and of the founders' shares, the profits from time to time available for dividend should be applied: (1) to the payment of a non-cumulative preferential dividend of 15 per cent. on the capital paid up on the shares, other than founders' shares; (2) of the surplus, two-thirds should be applicable to the payment of a further dividend on the capital paid up on the shares other than founders' shares and the remaining one-third to the payment of dividend on the founders' shares rateably. A question arose as to whether Clause 74 of the Table A of 1862 (now represented in slightly different wording by Clause 93 of Table A of 1929) was excluded by implication, but it was held not to be, so that the words "the directors may, before recommending any dividend, set aside out of the profits of the company such sum as they may think proper as a reserve fund" were applicable.

For a particular year the directors proposed, after paying the 15 per cent. on the ordinary shares, to apply a part of the balance in writing off a suspense account, and then to carry the rest to a reserve fund. The plaintiff, a holder of founders' shares, challenged the right of the directors to do this, maintaining that the memorandum gave him a right to one-third of the whole profits after the payment of the 15 per cent. KEKEWICH, J., supported the contention of the plaintiff, but this decision was reversed by the Court of Appeal—it being held, as stated above, that Clause 74 of the Table A of 1862 was applicable.

When this was held, there was nothing left in the case, for the wording of the memorandum had to be construed in the light of, and not as being inconsistent with, Clause 74, but the remarks of the Lords Justices on the meaning of the words "profits available for dividend" are not without interest. RIGBY, L.J., at p. 180 says: "The directors must divide the sum which remains after deducting the amount carried to a reserve fund. There may possibly be other sums which ought to be set apart before a dividend is paid; if so, these sums must be set apart too, and it is only when this has been done that you can estimate the profits which are available for dividend." VAUGHAN WILLIAMS, L.J., says that "the words 'profits from time to time available for dividend' in Clause 5 (of the memorandum) mean the net profits after deducting all proper appropriations made by the directors. I do not think the expression can mean the net profit balance as shown by the profit and loss account." This shows, of course, that this case is nothing more than one of construction of a particular memorandum, but it is certainly one containing some general guidance, as was recognised by MAUGHAM, J., in the *Long Acre Press Case, supra.*

ROMER, L.J., at p. 182, approached the matter in another way. After remarking that he thought the phrase "profits from time to time available for dividend" meant profits which, after making all proper deductions, remain for the purpose of paying dividends, he says: "One may arrive at this conclusion in another way. What is the period of time which you must consider when you have to ascertain within Clause 5 of the memorandum what are the 'profits available for dividend'? I think the time to be considered is after you have already properly ascertained the profits applicable for the payment of dividend, and not any prior time."

Bagot Pneumatic Tyre Company v. *Clipper Pneumatic Tyre Company* [1902] 1 Ch. 146, is a case of some complication, and one into the details of which it is not necessary here to go, but ROMER, L.J., in that case again had occasion to deal with the expression "profits available for dividend," and he there says, at p. 159: "In my judgment, if the defendant company, acting *intra vires*, in good faith and in a due and proper course of business, make certain payments out of their income before ascertaining the profits of the year 'available for dividend' the plaintiff company would have no right to interfere. It appears to me that the defendant company had not only a right before saying what profits were 'available for dividend' in the year 1899, to write off £3,000 for depreciation in the value of their licences, but in adopting this course they were only doing that which was right and honest." This is a case within the limits of what RIGBY, L.J., said in the *Black & White Case, supra*, that there might be other sums (beside the reserve fund which was there being specifically dealt with) which ought to be set apart before a dividend is paid.

(To be continued.)

WESTMINSTER CATHEDRAL.

A Votive Mass of the Holy Ghost (The Red Mass) will be said on Monday, 13th October, 1930 (the opening of the Michaelmas law term), at 11.30 a.m. His Eminence the Cardinal Archbishop of Westminster will assist. Counsel will robe in the Chapter Room at the Cathedral. The seats behind counsel will be reserved for solicitors.

A Conveyancer's Diary.

The Easement of Light.

In last week's issue of this journal appeared a letter from Mr. R. G. Nicholson Combe which raises a question of considerable interest and prognosticates the early promotion of a Bill in Parliament to amend the law relating to the acquisition of a right to light. In fact, Mr. Combe says that a Bill on the subject will in due course be instigated.

Mr. Combe's point is that when a new building is erected the owner of adjoining land may suffer, in course of time, by the acquisition of a right of light by the owner of the building, a right which may seriously depreciate the value of the adjoining land by preventing the owner of that land from building upon it so as to interfere with the right or easement of light so acquired. In some cases that might prove, and often has proved, to be a considerable hardship upon the adjoining landowner. Mr. Combe also points out that if the landowner is to avoid such depreciation of his property he is forced to raise an unsightly screen which would be an expensive and probably regarded as an unneighbourly act. It, no doubt, often happens, as Mr. Combe says, that the matter is settled by agreement, but such an agreement is generally only reached as a result of a threat of the erection of a "screen" which, so far as the neighbourliness of the matter is concerned, is much the same thing as the actual erection of it.

The remedy for this state of things, which is apparently sponsored by Mr. Combe, is a simple Act of Parliament providing, in effect, if I understand rightly, that any landowner may make and register as a land charge a declaration that an adjoining owner shall not acquire any right of light in respect of any windows in his buildings, and that such a declaration so registered shall be effective to prevent any right of light being acquired under the Prescription Act, 1832.

I wish Mr. Combe success with his Bill. He is doubtless better informed than I can pretend to be regarding the probable fate of such a measure in the present House of Commons. I imagine that there may be a considerable amount of uninformed opposition to it.

Since the decision of the House of Lords in *Colls* v. *The Home & Colonial Stores, Ltd.* [1904] A.C. 179, the acquisition of an easement of light has not been so serious a matter for the owner of the servient tenement as it was formerly supposed to be. It is, however, still of no little importance and may make a substantial difference in the value of that tenement without probably conferring any substantial benefit on the owner of the building in respect of which it is acquired.

Generally in the laying out of large estates for building purposes the right to the acquisition of such an easement is restricted, and of course it is quite common for a proviso to be inserted in a conveyance of part of land belonging to a vendor that no such right shall be acquired. There are, however, many instances where the matter has been overlooked or delayed until it is too late, and an Act such as that which Mr. Combe hopes to see passed would be a great advantage.

I hope to return to the subject of the law of light, but this week I propose only to call attention to a recent case which has some points of interest.

In *Price* v. *Hilditch* [1930] 1 Ch. 500, the facts were, that the plaintiff owned a freehold house built in and occupied since 1907, and continuously having adequate light to the windows and openings, including kitchen and scullery windows on the side next to the defendant's house. The houses of the plaintiff and the defendant were separated by narrow passages on either side of a dwarf wall belonging to the defendant. In January, 1929, without any intimation to the plaintiff, the defendant raised the wall to a height of 23 feet. There was some suggestion that the wall had been rushed up and a mandatory injunction was claimed.

The chief point of interest in the case was the contention on the part of the defendant that the amount of light which was still admitted to the scullery of the plaintiff's house was sufficient for the purposes of a scullery, although it might not be adequate for a living room or other purposes.

Maugham, J., rejected that argument and gave judgment in favour of the plaintiff for damages, the mandatory injunction being refused.

On this point the learned judge quoted from the judgment of Lord Davey in *Colls* v. *Home & Colonial Stores, Ltd.* The learned lord said: "The easement is for access of light to the building and if the building retains its substantial identity or if the ancient lights retain their use, it does not seem to me to depend on the use which is made of the chambers in it, or to be varied by any alteration which may be made in the internal structure of it." In the same case Lord Lindley said: "The purpose for which a person may desire to use a particular room or building in future does not enlarge or diminish the easement which he has acquired. If he chooses in future to use a well-lighted room or building for a lumber room for which little light is required, he does not lose his right to use the same room or building for some other purpose for which more light is required."

So in *Price* v. *Hilditch*, although the light which, before the raising of the wall, had access to the scullery was probably more than was really necessary for its use as such, and that left was sufficient for user in that way, the plaintiff succeeded because, having acquired the right, he was entitled to use it in any way which he thought fit.

It will be noticed that a mandatory injunction was not granted. The learned judge found that the defendant had not rushed the wall up in order to avoid an interim injunction, and it was therefore not a case for so drastic an order. The plaintiff had to be content with damages.

Landlord and Tenant Notebook.

Ancient Lights.

The effect of the Prescription Act, 1832, s. 3, on the relationship of landlord and tenant may be said to have been decided by two cases, *Frewen* v. *Phillips* (1861), 11 C.B. N.S. 449, and *Mitchell* v. *Cantrill* (1887), 37 Ch. D. 56, C.A. A number of other decisions approve, apply, and sometimes distinguish those cases, but the principles laid down are never varied.

Frewen v. *Phillips* was an action between tenants of adjoining properties who held under leases granted the same day, by the same lessor, and for similar terms. The defendant having commenced to interfere with the plaintiff's light after twenty years' uninterrupted enjoyment, it was held that the circumstances mentioned did not prevent the plaintiff from acquiring the "indefeasible right." In *Mitchell* v. *Cantrill* the parties were again tenants of the same landlord (the plaintiff's lease being the older) and the grant in each case was qualified by words which excepted any rights, restricting the free use of the adjoining land; on this the defendant contended that the facts fell within the saving words of the section, "unless . . . enjoyed by some consent or agreement . . . given by deed or writing." It was held, however, that the words were merely a reservation giving the landlord a right to derogate from his grant in the manner described, and that they in no way affected the plaintiff's claim, which was based on statute and not on grant.

Decisions on the body of the section which followed *Frewen* v. *Phillips* are *Simper* v. *Foley* (1862), 5 L.T. 669, and *Rolason* v. *Levy* (1868), 17 L.T. 641. In the former it was laid down that a right acquired against another tenant continues as against the common lessor, or his assigns, on the prior expiration of the other tenant's lease. In the latter a mesne landlord was held to have acquired the right against his tenant to whom he had let off part of the premises for the residue of his term less one day; the plaintiff was also in a position to

rely on a covenant, but it was on both grounds that judgment was given in his favour, and a perpetual injunction issued.

As to the saving words, it must, of course, be remembered that *Mitchell* v. *Cantrill*, while it emphasizes the force of the Prescription Act, is essentially a case of construction of a lease; and subsequent decisions shew that by means of a covenant a tenant can be prevented from acquiring by prescription a right to light against others holding of the same landlord. This was illustrated in *Haynes* v. *King* [1893] 3 Ch. 439, in which both parties were tenants of the Ecclesiastical Commissioners and had covenanted that the lessors should have power to deal with adjoining property as they thought fit and to erect or *suffer to be erected*, etc.

The position as between two tenants of a common landlord is not affected by leases expiring and being renewed, or being surrendered and re-granted, during the period of twenty years. Thus, in *Robson* v. *Edwards* [1893] 2 Ch. 146, the basis of the defence put forward was that the plaintiff, who had originally held under a twenty years' lease, granted in 1862, was occupying under an agreement for a new lease which had never been executed; it was suggested that the right acquired had merged in 1882; alternatively, that it had been extinguished when, in 1887, the lease of the defendant's premises was surrendered and a new one granted; but the court declined to distinguish the case from *Mitchell* v. *Cantrill*. Again, as between landlord and tenant, the defendant in *Richardson* v. *Graham* [1908] 1 K.B. 39, attempted to frustrate the tenant-plaintiff by purchasing the reversion (after issue of the writ), but it was held that unity of seisin did not effect what unity of possession would have effected. In the meantime the House of Lords had approved, in brief and terse judgments, the principles laid down in *Frewen* v. *Phillips* and *Mitchell* v. *Cantrill*; the case of *Morgan* v. *Fear* [1907] A.C. 425, was described, in *Richardson* v. *Graham*, *supra*, as the "crowning stone of the doctrine."

With regard to unity of possession, the case of *Mallam* v. *Rose* [1915] 2 Ch. 222, illustrates one essential requirement. The plaintiff's claim was resisted on the ground that a predecessor of the defendant had at one time occupied rooms in the plaintiff's house in respect of which he claimed the right, but during part of that period the predecessor in question had let those rooms verbally from year to year, and it was held that, as there was no written document within the terms of the saving, the letting did not prevent the plaintiff's right from accruing.

One limitation on the doctrine should be mentioned: it applies neither against the Crown nor against lessees of the Crown. In *Wheaton* v. *Maple & Co.* [1893] 3 Ch. 48, C.A., Kekewich, J., held that a temporary right could be acquired against Crown tenants, but was reversed by the Court of Appeal, emphasis being laid on the word "indefeasible."

Correspondence.

Tax Inspector's Demand.

Sir,—With reference to the paragraph headed "Tax Inspectors' Demands" on p. 632 of the current issue of THE SOLICITORS' JOURNAL, we shall be glad to know the authority for the statement that "the Income Tax Acts provide the officials with little real power, and if practitioners refuse to give information which was not provided for by statute the whole machinery would break down."

We have received from the inspector of taxes a demand for a return on Form No. 8/2 of all income received on behalf of clients, whether taxed at source or not.

This return is demanded under the provisions of s. 103 of the Income Tax Act, 1918, and we assume that the paragraph above referred to in THE SOLICITORS' JOURNAL has reference to applications which have, no doubt, been received by other solicitors.

The section of the Act of 1918 apparently gives full power to make this demand, which raises two very serious questions: first, the obligation of every solicitor to treat as confidential the business of his clients, and secondly the vast amount of clerical labour involved in extracting from our books the details of all income paid to clients, which would mean many days' work.

In these circumstances we shall be glad if you can inform us whether you have received similar complaints or inquiries on this subject, and whether the demand of the inspector of taxes is being resisted or complied with by practitioners generally.

2nd October. GERRISH & FOSTER.

[Our correspondent is wrong in assuming that our note related to returns by agents of income received by them on behalf of their clients. We specially referred to "peremptory demands for computations of liability and information regarding clients' income to which they are not, in law, entitled." In the computation of a traders' liability, for instance, practitioners are frequently asked to give the names and addresses of persons to whom casual commissions have been paid. There is no legal authority for this and the thousand and one similar questions which inspectors delight in asking. We have already dealt fully with the subject of returns on Form 8/2. Here the officials would appear to be supported by s. 103 of the I.T.A., 1918, and, as we have contended time and again, Parliament should repeal this section which requires the profession to impart confidential information to a third party.—ED., *Sol. J.*]

Magistrates and Law.

Sir,—I read with much interest your article in THE SOLICITORS' JOURNAL of the 20th September on the above subject, but it appears to me that in writing it, you did not give any consideration to the fact that every bench of magistrates has the assistance and advice of a skilled justices' clerk.

My experience, extending over more than twenty years, of a bench of magistrates, who sit every day, is that in all questions of the admissibility of evidence and the like, and indeed involving any legal difficulty, my bench invariably take my opinion and as a rule act thereon.

In a few instances in which any decision of theirs has been the subject of consideration by a higher tribunal, as a rule the magistrates' decision has been upheld.

On questions of fact, it is doubtful whether you can get any better or more reliable tribunal than that constituted by business men and women of experience.

In making use of the words quoted in your article, the Manchester barrister—though no doubt perfectly sincere in the views he expressed—had no doubt in his mind the fact that if stipendiary magistrates in considerable numbers had to be appointed, such appointments would have to be made from the Bar.

22nd September. A JUSTICES' CLERK.

[We are obliged to our correspondent for his letter and quite appreciate his point.—ED., *Sol. J.*]

The Law of Light—Windows in New Buildings.

Sir,—Referring to Mr. R. G. Nicholson Combe's letter in your issue of the 4th inst.

I have always thought the law as to the above very unfair. Why should an owner of property be put to any expense, or run the risk of his rights being curtailed in course of time, because his neighbour builds a house on adjoining property?

Would it not be fairer and better to negative the acquisition of any such right *by prescription* altogether, after the passing of the Act?

I should like to hear the views of other members of the profession on the point.

Malton, Yorkshire. E. STANLEY JONES.

6th October.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Road Traffic Act, 1930—Grant of Driving Licence—Defective Hearing.

Q. 2029. A client whose hearing has become defective wishes to know if he will be able to obtain a driving licence under the new Act. He has not driven hitherto, but he may wish to do so later on. He is under the impression that if he takes out a driving licence at once (although he does not wish to use it yet), he will be entitled to renew it annually without undergoing the special test indicated in the Act. Is there anything in this? Is not he too late?

A. The applicant can take out a licence under the Motor Car Act, 1903, at any time before the new Act comes into force, and his licence will be valid for twelve months. After that Act comes into force he will be liable to the restrictions contained in s. 5 of the Act whenever he wishes to take out a fresh licence. A licence lasts for twelve months (s. 4 (4)), and the 1930 Act makes no distinction between renewing a licence and making a fresh application, save in such a case as is contemplated by s. 5 (2) (*c*). The applicant in question cannot count on renewing his licence annually without question if the Minister of Transport prescribes deafness as one of the diseases or disabilities to be specified under s. 5 (1).

Husband and Wife—Dismissal of Summons for Separation—Fresh Summons on Different Grounds.

Q. 2030. The wife of a client summoned him for separation on the ground of persistent cruelty, but the magistrates dismissed the summons. The wife now threatens to take proceedings for separation on the grounds of her husband neglecting to maintain her. The husband does not wish to live with his wife again. I would like to know—

(1) If it will be a successful defence to the second application that the first summons was dismissed.

(2) When a summons for separation has been dismissed on one ground, can an order be made on a second summons taken out on other grounds?

(3) Presumably until an order is obtained the wife can pledge her husband's credit as an agent of necessity. Is this so?

A. (1) In our opinion, no. The ground of complaint is not the same.

(2) Yes, if the case be made out.

(3) In our opinion, yes.

On the general question the wife is entitled either to live with and be maintained by her husband, or to be maintained by him apart if he will not have her with him. It does not follow that because she has taken ill-advised legal action she has forfeited this right.

Income Tax—Covenant to Pay Annual Sum for Maintenance of Infant Children.

Q. 2031. If a father enters into a covenant with trustees to pay to them a sum of £200 (or other amount) per annum in respect of each of his infant children for the maintenance and education of such children until they attain their respective majorities—

(*a*) Will the father be entitled to deduct income tax at the current rate from each payment due to the trustees under the deed of covenant?

(*b*) Will the trustees be entitled to claim repayment from the Commissioners of Inland Revenue of the appropriate amount of the tax on behalf of the children? and

(*c*) For the purpose of arriving at his total net income, will the father be allowed to deduct such yearly payments in his income tax and surtax returns?

Please quote the relevant statutory or other authorities.

A. The proposed covenant would be quite ineffective to save income or super tax. The case is covered by s. 20 (1) (*c*) of the Finance Act, 1922, so long as the infant child in question is unmarried, and if when the covenant is entered into the child is fifteen years old the case will also come under para. (*b*) and the father will be chargeable, notwithstanding the infant marries during minority: see *Gillies* v. *C.I.R.* (1929) Scotch L.R. 17. The answers to the specific queries are therefore:—

(*a*) He may deduct or recover the appropriate tax at highest rate, sub-ss. (2) and (4). If the child is under fifteen when the covenant is entered into and marries during infancy, the father can during the remainder of the minority deduct at standard rate.

(*b*) No, unless child is under fifteen when the covenant is entered into and marries during minority, in which case after marriage the income will be treated as that of the child (or her husband if child is a female).

(*c*) No, except after the marriage of a child who was under fifteen at date of covenant.

Will—"Shares held at Death of Wife"—Company wound up.

Q. 2032. A is entitled under a will to a share in a trust estate consisting of mixed realty and personalty, subject to the life interest of a trustee's widow. Part of the personalty consisted at testator's death (which occurred many years ago) of fifty shares of £10 each in the X Company Limited, which was a private limited company. The will contained a provision affecting A's share only, that "should the fifty shares which I now hold in the X Company *be held* by my trustees at the death of my said wife, then I bequeath the same unto A in satisfaction *pro tanto* of his share in the said trust fund, such shares to be taken at par value, and the portion of the trust fund to be taken by A being reduced by an amount equal to the par value of the said shares." The will gave the trustees power to retain the shares without being responsible for loss. The X Company went into voluntary liquidation a few years ago and has been finally wound up, the shareholders receiving nothing for their shares. The testator's widow is alive. A wishes to raise a loan on his reversionary interest. For the purpose of making a valuation of A's reversionary share in the estate, should the shares in the X Company be taken into account? If the answer is the affirmative, it will be noted that the shares are to be taken at "par value," and in such case A's reversionary share in the estate would be worth nothing. As the trustees exercised their discretion to retain the shares in question, would they be held, upon the ultimate division of the estate, to "*hold*" them within the meaning of the clause of the will above quoted, although the shares have actually ceased to exist?

A. It is considered clear that the shares are not to be taken into account. The company having been finally dissolved in the widow's lifetime, the trustees cannot by any stretch of imagination be said to hold the shares at the widow's death, as they have ceased to exist. Suppose there had been a surplus for shareholders which might have been anything from, say, 1d. a share to several times their par value; the amount received would have gone into the general trust fund.

Lord Birkenhead.

MEMORIAL SERVICE AT WESTMINSTER ABBEY.

A VERY large congregation attended the Abbey service in memory of the late Lord BIRKENHEAD on Monday, 6th October. Among those present, in addition to the family, were Viscount Hampden (representing The King), The Prince of Wales, attended by The Hon. Piers Legh, the Lord Mayor of London, the French Ambassador, the Austrian Chargé d'Affaires, Major Haviland (representing the Lord Chancellor), Mr. Edward Hall (representing the Lord Chief Justice), Mr. N. M. Buller (representing the Prime Minister), the Marquess of Crewe, Field-Marshal Sir George Milne and Sir Herbert Creedy (representing the Army Council), the Mayor of Westminster, Mr. and Mrs. Stanley Baldwin, Mrs. Snowden (representing Mr. Philip Snowden), Mr. J. B. Monck (representing the Secretary of State for Foreign Affairs), Mr. and Mrs. L. S. Amery, Mr. Edward Marsh (representing Mr. J. H. Thomas), Sir Austen and Lady Chamberlain, Mr. J. Gorst Hubball (representing the High Commissioner for South Africa), the Marquess of Reading, Mr. D. J. Wardley (representing Lord Parmoor, as Leader of the House of Lords), Sir John Simon, Mr. Lloyd George, Lord Burghley (also representing the Marquess of Exeter), the Duke of Westminster, General Hertzog (representing the South African Government), Mr. P. McGilligan (representing the Irish Free State), the Prime Ministers of Newfoundland and Canada, Col. Sir Maurice Hankey, Lady Melchett, Major R. Brown (representing Lord Jessel, President of the London Municipal Society), Mr. Leslie Bowker (representing the Attorney-General), Sir John Salmond, Lord Greenwood, Lady Greenwood (representing the Ladies' Carlton Club), Lord Atkin, Mr. Justice Horridge (Treasurer, representing the Middle Temple), Sir Laming and Lady Worthington-Evans, Viscount and Viscountess FitzAlan of Derwent, Sir Thomas Molony (representing the University of Dublin), Viscount Brentford, Lord Buckmaster, Sir Claud Schuster, Sir Arthur Griffith-Boscawen, Sir Henry Imbert-Terry, Sir Robert Garran (Solicitor-General to the Commonwealth of Australia), Judge Sir Alfred Tobin, Viscount and Viscountess Elibank, Lord Darling, Sir Roger Gregory (President of The Law Society), Mr. E. R. Cook (Secretary of The Law Society), Sir Robert Holland (representing the Council of India), Viscount Ullswater, Mr. Stuart Bevan, Mr. M. du Pré, (Solicitor-General of Canada), Judge Mordaunt Snagge (representing the Council of County Court Judges), Lord Remnant, Mr. J. Wilson Taylor (representing the Pilgrims of Great Britain), Mr. R. Purbrick (representing the Walton Division of Liverpool), Sir Harry and Lady McGowan, Judge Hargreaves, Mr. J. Cassels, Sir Norman Bolton, Lord Fairfax, Sir Herbert Lush-Wilson, Mrs. Henderson (representing Sir Neville Jodrell), Judge Fleming, Sir Reginald Bennett (Secretary of the Primrose League), Sir Edward Iliffe, Sir Colville Smith, Mr. E. W. Wingate-Saul, Mr. G. W. M. Pratt (representing the Northern Circuit Clerks' Mess), Sir Thomas R. Hughes (Chairman of the General Council of the Bar), Mr. D. W. Douthwaite, Mr. Justice and Lady Swift, Sir Frederick Pollock, Sir Walter Greaves-Lord, Lady (Edward) Clarke, Sir Montagu Sharpe, Sir Leonard Kershaw (Master of the Crown Office), Mr. Ian Bowen (representing Judge Bowen), Judge Nevill, Judge J. Mitchell, Sir William Bull, Sir Reginald and Lady Mitchell Banks, Mr. W. E. Watson (representing Gray's Inn Masonic Lodge and Gray's Inn Golfing Society), Mr. Charles Emmett.

The service was conducted by the DEAN OF WESTMINSTER. The organist played Chopin's Prelude in C minor and Bach's "Jesu, Joy of Man's Desiring," and the choir then sang the hymn "The Son of God goes forth to War," and the 48th Psalm. The lesson was taken from the third chapter of the Book of Wisdom, beginning "The souls of the righteous are in the hand of God, and there shall no torment touch them. In the sight of the unwise they seemed to die: and their departure is taken for misery, And their going from us to be utter destruction: but they are in peace. For though they be punished in the sight of men, yet is their hope full of immortality. And having been a little chastised, they shall be greatly rewarded: for God proved them, and found them worthy of himself."

The anthem was Parry's "There is an old belief, that on some solemn shore, Beyond the sphere of grief, dear friends shall meet once more."

After the Lord's Prayer and the concluding prayer of the Burial Service, "Lead kindly Light" was sung, and the Benediction was followed by Beethoven's Funeral March.

Legal Fictions.

VIII.

The Open Mind.

IT is considered a Fact beyond Contradiction that Elevation to the Bench doth Purge all Passion and Prejudice. Though One be Immersed in Politics and do Owe Promotion to Party, yet the Blessed Efficacy of the Judicial Office is said to be Such that from the Ashes of the Political Phœnix doth ever Arise a new Bird of Justice of Definitely Neutral Plumage.

Yet the Traducers of the Great be not Ashamed to Allege that the Ancient Colours Reappear if the Bird be Properly Excited, as by the Sacred Rights of Property or the Innate Rights of the People, according to the Bird's Antecedents. They say too that the Associations of the Vulgar to raise Wages, or the Marriage Customs of Alien Peoples, will oft act like a Red Rag to a Bull.

Others there Be who say that, though no English judge can be Wilfully Partial, yet that as Each of us is Born either a little Liberal, or else a little Conservative (or it may be Socialist or Diehard), so none can by Taking Thought alter entirely his Native Attitude of Mind.

Now, though these last seem to be the Most Reasonable, yet Who of All is right I do not know. Only I seem to Remember being Told by Wise Men that if a Russian be Scratched a Tartar will be found; and again, that Those Who Cross the Sea, though they walk under Different Skies yet Change not their Souls.

In Lighter Vein.

SUSCEPTIBILITY OF JUDGES.

Even the judicial robe is no protection for a susceptible heart, though, in an atmosphere of wigs and bands, the influence of distressed beauty is usually more real than apparent.

Still, judges have before now acquired the reputation of very gallant gentlemen. Such was a certain chairman of quarter sessions who scarcely ever allowed a woman to be convicted.

Once, when he was not in the chair, a woman was brought up for trial on a charge of uttering forged banknotes. When, according to the usual form of law, the Clerk of the Crown asked her if she was ready to take her trial, she answered "No! I'll be tried by the other judge or not at all." "But he can't try you," insisted the chairman. "Can't try me!" sneered the prisoner, "why, he tried me twice before." Nevertheless, she was tried and again acquitted.

SOUTHPORT SOLICITOR CHARGED.

William Henry King, aged fifty-one, of Wennington-road, Southport, a solicitor in practice in Hoghton-street, Southport, was remanded (in custody) at Southport on Saturday on a charge of fraudulent conversion.

Detective-Inspector Cattle said he arrested King on a warrant that day on a charge of the fraudulent conversion of £622 10s. on 1st August, 1930, given to him by a Southport woman for the purchase of a plot of land and house.

Notes of Cases.

Court of Appeal.

Turpin (Revenue Officer, Middlesbrough) *v.* Middlesbrough Assessment Committee.

Scrutton, Greer and Slesser, L.JJ. 11th July.

RATING—DE-RATING—MOTOR REPAIR WORKS—INDUSTRIAL HEREDITAMENT—PRIMARY PURPOSE—RATING AND VALUATION (APPORTIONMENT) ACT, 1928, 18 & 19 Geo. 5, c. 44, s. 3.

Appeal from a decision of the Divisional Court (74 SOL. J. 596).

This appeal was in respect of a hereditament, which was described as a garage and repair depot, situate in Ormesby Road, Middlesbrough. The hereditament was put in the draft special list for de-rating as an industrial hereditament. The revenue officer objected, but after hearing his objection, the assessment committee decided that the hereditament should remain in the special list. The revenue officer then appealed to quarter sessions. The occupier, William Henry Bailey, had built the hereditament and equipped it for the purpose of carrying on business on his own account as a motor mechanic and general engineer and as a garage proprietor. The hereditament was a brick-built structure with a concrete floor. Practically the whole of the occupier's time was devoted to repair work, principally to motor cars. No person was employed specifically for selling purposes. At the front of the premises were windows in which small accessories were exposed for sale, and outside the premises there were three petrol pumps for the retail supply of petrol. The hereditament was a factory or workshop within the meaning of, and was registered under, the Factory and Workshop Acts, 1901-1920. The Recorder of Middlesbrough held that the hereditament was an industrial hereditament, and he dismissed the appeal. The Divisional Court, by a majority, dismissed the appeal. The majority held that on the facts stated it was essentially a question of degree whether the primary use and occupation of the premises was for repair or for retail sale, and it was open to the recorder to find as he did on that point. Avory, J., who dissented, was of the opinion that the facts clearly established that the premises were primarily occupied and used for the purposes of a retail shop. The revenue officer appealed to the Court of Appeal.

The COURT held that with regard to the finding as to primary purpose of the hereditament, it was a question of degree in respect of which there was no appeal by special case. It was impossible to say as a matter of law that the court must find that the primary purpose of such an hereditament was non-factory. The appeal must be dismissed.

COUNSEL: *The Attorney-General* (Sir William Jowitt, K.C.), *Wilfrid Lewis* and *Colin H. Pearson*, for the revenue officer; *Walter Hedley*, K.C., and *C. Paley Scott*, for the occupiers.

SOLICITORS: *The Treasury Solicitor; Cunliffes, Blake and Mossman*, for *Meek, Stubbs & Barnley*, Middlesbrough.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

Exeter Quarter Sessions.

Western Counties Brick & Tile Co. Ltd. *v.* Exeter Assessment Committee.

Before the Recorder (Percival Clarke, Esq.).
30th and 31st July, 1st and 2nd August.

RATING—BRICK AND TILE WORKS—"BASIC RATE"—RIGHT TO GIVE EVIDENCE AS TO OTHER HEREDITAMENTS.

Mr. Marshall Freeman, counsel for the appellants, claimed the right to call evidence as to the "basic rate" applicable to output in other brick and tile yards which were comparable with the hereditament now in question, in order to determine the proper amount to be assessed in respect of royalty. He cited the case of *Pointer* v. *Norwich Assessment Committee* [1922] 2 K.B. 471, in which it was held that evidence might be given of the rates in operation in other hereditaments within the same union, and argued that in order to arrive at the uniformity of rating which was the object of the new law, it was necessary in the case of a particular class of hereditaments, such as brickyards, that evidence should be admitted for purposes of comparison. In the Exeter rating area there were only two brickyards—the one under review and another belonging to the appellants. He submitted, therefore, that they should be allowed to go outside the area for comparative evidence.

Counsel for the respondents objected, but agreed to comparisons with other similar hereditaments in the County of Devon.

The Recorder said he was unwilling to go beyond the precise limits of *Pointer* v. *Norwich Assessment Committee*.

Delivering his reserved judgment on 11th August, the learned Recorder said the property formerly belonged to the Exeter Brick Co. Ltd., and was conveyed to the present appellants in January, 1929. Prior to 1923 the property appeared to have been rated at £220 a year, but at the assessment made in 1923 the rateable value was estimated by the rating authority at £440 a year, which was reduced by them to £430 upon representations being made on behalf of appellants. At that figure the rateable value remained until 1929, when it was raised to £1,280, which was reduced to £1,125, the rate now appealed against. He had no means of knowing exactly how the committee arrived at their decision, and if it was arrived at upon imperfect calculations based on erroneous measurements and inaccurate information, he did not think he should obtain much assistance by endeavouring to find out. The capital value of the buildings had been estimated at figures ranging between £8,279 and £16,217. It was difficult for him to decide where, between these two extremes, the true value lay. He thought the real value lay between the extreme figures given, but nearer to those given for the respondents. As regards the question of royalty evidence had been given that the process employed by the appellants was one of the cheapest possible, and that they had the cheapest production and the highest selling price at the door. It seemed to him that the hypothetical tenant before he fixed the royalty he would pay would consider whether the property showed possibilities of profit. These considerations did not appear to have been sufficiently taken into account by those who valued for the appellants, and he thought a substantial royalty could be commanded by this property—certainly more than 1s. 3d. per thousand suggested by the appellants. Mr. Marshall Freeman, in opening the case, said he would ask for a finding as to the appropriate basic rate overall, but he (the Recorder) purposely omitted it from his judgment as it applied to this case only. The circumstances of each case must be the foundation for the basic rate applicable thereto. He had come to the conclusion that the real annual value of the surface land and buildings and rateable plant, machinery, and other appurtenances was £834; the royalty which a hypothetical tenant would pay was 2s. per thousand bricks. The maximum output capacity had been overstated by the appellants, but he was not satisfied that Mr. Searle's figures were reliable, and he thought it might reach 7,000,000 a year. The responsibility for this estimate was very great, for upon it depended the fate of the appeal. The average output was agreed at 5,170,398, and those figures all had relation to the one material date, which was 1st April, 1929. The rateable value of the hereditament at which he arrived was less than that against which the appeal was brought, and the true rental which a hypothetical tenant would be prepared to pay was £1,057. The result, therefore, was that the appeal succeeded, and would be allowed with costs; the rateable value to be reduced to £1,057.

COUNSEL: *Marshall Freeman* and *F. S. Laskey*, for the appellants; *J. E. Singleton*, K.C., and *H. Murphy*, for the respondents.

SOLICITORS: *J. & S. P. Pope*, for the appellants; *The Town Clerk*, Exeter, for the respondents.

Legal Notes and News.

Honours and Appointments.

Mr. C. W. NELSON has been appointed Clerk to the Saffron Walden Rural District Council.

The King has been pleased to approve that the dignity of a Baronetcy of the United Kingdom be conferred upon The Right Hon. Sir WILLIAM A. WATERLOW, K.B.E., solicitor, on the occasion of his retirement from the office of Lord Mayor of the City of London: and that the honour of Knighthood be conferred upon Mr. Alderman WILLIAM P. NEALE, solicitor, on his retirement from the office of Sheriff.

Wills and Bequests.

Mr. Hiram Ellis, of Nelson-street, Dewsbury, recently practising as a solicitor, left estate of the gross value of £810.

Sir David Burnett, 1st Bt., F.S.I., of Selborne House, Croydon, surveyor, Lord Mayor of London, 1912-13, a director of Messrs. Denny, Mott & Dickson, Limited, who died on 7th July, aged seventy-eight, left estate of the gross value of £138,613, with net personalty £91,886.

Mr. Frederick Denham, of Parkdale, St. Peters Park-road, Broadstairs, retired solicitor, left estate of the gross value of £9,702, with net personalty £5,800.

Mr. Frank Swetham Goodwin, of Bakewell, Derby, solicitor, left estate of the gross value of £10,702, with net personalty nil.

"NEW FEES ORDERS."

The Supreme Court Fees Order, 1930, and the Bankruptcy Fees Orders, 1930, are both consolidating Orders of great length, and they are being produced in full in this JOURNAL, and in this sense the solicitors' profession will have had due notice of them well before the 13th of October when they come into force.

These Orders contain two important alterations of substance which should be noted by all solicitors. The first point is that impressed stamps are being substituted for adhesive stamps in a very great many cases in the Royal Courts of Justice and Bankruptcy Buildings, and in the district registries of Manchester and Liverpool.

The second point is that in future in county courts with bankruptcy jurisdiction, bankruptcy fees will be taken for the most part in cash instead of by stamps.

The stamping facilities in the Royal Courts of Justice are being increased, mainly by the addition of a second stamping room (Room 140), and notices have been posted in the Royal Courts of Justice on this subject. It will be remembered that impressed stamps were substituted for adhesive some time ago in the Principal Probate Registry and careful note should be made of the extent of the changes effected by these new rules.

THE GENERAL ACCIDENT FIRE & LIFE ASSURANCE CO., LIMITED.

Mr. E. Morris Gibson, solicitor, has joined the London City Board of the above company. He is a member of the firm of Spencer Gibson & Son, of Queen-street, Cheapside, E.C., where the practice has been carried on half a century. Mr. Gibson is a director of the Sutton District Water Company and the Sutton Gas Company, and of Walworth, Ltd., the engineers' pipe, etc., makers. He has been a member of the Surrey County Council and first chairman of the Sutton and Cheam Urban District Council, of which body he is still a member. He also holds the appointment of Clerk to the Justices of the Sutton Division of Surrey, and is vice-chairman of the Surrey County School Governors and a member of the Joint Hospital Board.

Law Association.

The usual monthly meeting of the board of directors was held at The Law Society's Hall (New Court Room, Carey-street), on Thursday, the 2nd October, Mr. C. D. Medley in the chair. The other directors present were Mr. J. D. Arthur, Mr. E. B. V. Christian, Mr. Douglas T. Garrett, Mr. H. Ross Giles, Mr. G. D. Hugh-Jones, Mr. Percy E. Marshall, Mr. J. R. H. Molony, Mr. C. F. Pridham, Mr. Frank S. Pritchard, Mr. J. E. W. Rider, Mr. John Venning, Mr. Wm. Winterbotham, and the secretary, Mr. E. E. Barron. A sum of £173 was voted in relief of deserving applicants, two new members were elected, and other general business transacted.

Rules and Orders.

THE BANKRUPTCY FEES ORDER, 1930. DATED JULY 30, 1930.

The Lord Chancellor and the Treasury in pursuance of the powers and authorities vested in them respectively by Section 133 of the Bankruptcy Act, 1914,(1) Sections 2 and 3 of the Public Offices Fees Act, 1879,(2) do hereby, according as the provisions of the above-mentioned enactments respectively authorize and require them, make, sanction and consent to, the following Order:—

1. In this Order "The Act" means the Bankruptcy Act, 1914, and a rule referred to by number means the rule so numbered in the Bankruptcy Rules, 1915.(3)

2. The fees and percentages to be charged for and in respect of proceedings in bankruptcy shall be the fees and percentages set out in Tables A, B, C and D in the First Schedule to this Order.

3. The fees set out in Part I. of Table A, if taken in the High Court or the Court of Appeal, shall be taken by impressed stamps, and if taken in a County Court, shall be taken in cash:

Provided that—

(*a*) Fee No. 28 (on a proof of debt) shall be taken by adhesive stamps whether the bankruptcy is in the High Court or a County Court;

(*b*) Fee No. 29 (on filing an affidavit) may, if the bankruptcy is in the High Court, be taken by adhesive stamps.

4. The fees set out in Part II. of Table A, being fees to be taken by Official Receivers or in the offices of the Board of Trade, shall be taken by adhesive or impressed stamps.

5. The fees and percentages set out in Tables B, C and D shall be taken in cash; except that such of the fees and allowances referred to in Table D as have hitherto been taken by stamps, shall be taken by stamps in the High Court and by cash in a County Court.

6. An impressed stamp denoting payment of a fee shall be an impressed judicature fee stamp, and the party presenting the document for stamping shall inform the stamping officer, by means of an indication on the document or otherwise, that the fee relates to a proceeding in bankruptcy.

7. An adhesive stamp denoting payment of a fee shall be an adhesive fee stamp on which the word "Bankruptcy" has been printed.

8. The Orders set out in the Second Schedule to this Order are hereby revoked.

9. This Order may be cited as the Bankruptcy Fees Order, 1930, and shall come into operation on the 13th day of October, 1930.

Dated this 30th day of July, 1930.

Sankey, C.
J. Allen Parkinson, } Lords Commissioners of
A. Barnes, } His Majesty's Treasury.

(1) 4–5 G. 5. c. 59. (2) 42–3 V. c. 58.
(3) S.R. & O. 1914 (No. 1824) I p. 41.

First Schedule.

TABLES OF FEES.

TABLE A.

PART I.

No. of Fee.	Description of Proceeding.	Amount of Fee. £ s. d.
1	On filing a declaration by a debtor of inability to pay his debts	0 7 6
2	On issuing a bankruptcy notice	0 10 0
3	On presenting a bankruptcy petition—	
	(i) If presented by the debtor *Where the Official Receiver gives a certificate that there is reasonable ground for believing that the assets are sufficient to meet the expenses of administration this fee shall not be charged.*	5 0 0
	(ii) If presented by a creditor	6 0 0
4	On filing a petition under section 130 of the Act—	
	(i) If filed by the personal representative of the deceased debtor	5 0 0
	(ii) If filed by a creditor	6 0 0
5	On sealing a receiving order under section 107 of the Act	6 0 0
6	On sealing an order dismissing a petition or granting leave to withdraw a petition	1 0 0
7	On sealing an order adjourning a petition	0 5 0
8	On sealing a vesting order under section 54 of the Act	1 0 0
9	On an application for annulment of adjudication or recission of receiving order on the ground that the debts have been paid in full *One fee only shall be charged where annulment and recission are the subject of one application.*	2 0 0

No. of Fee.	Description of Proceeding.	Amount of Fee. £ s. d.
10	On an application for an order of discharge, including the expense of gazetting the same ..	1 10 0
	And for each creditor to be notified	0 1 0
11	On an application for leave to act as director or take part in the management of a company	1 10 0
12	On an application for search other than by petitioner, trustee, bankrupt, or any officer of the Court	0 1 6
13	On an application to the Court, except by the Official Receiver when applying only in his capacity of Official Receiver and not as trustee *This fee is not payable on setting down a motion for hearing before a Judge.*	0 7 6
14	On an application to the Court to approve a composition, a fee computed at the following rates on the gross amount of the composition—	
	(i) On every £100 or fraction of £100 up to £5,000	1 10 0
	(ii) On every £100 or fraction of £100 beyond £5,000	0 15 0
	Where a fee has been taken on a previous application to the Court to approve a composition, or where a fee has been paid under Table B, on the audit of the accounts, seven-eighths of the amount thereof shall be deducted from the fee payable on an application to approve a composition.	
15	On an application to the Court to approve a scheme of arrangement, a fee computed at the following rates on the gross amount of the estimated assets (but not exceeding the gross amount of the unsecured liabilities), viz.:—	
	(i) On every £100 or fraction of £100 up to £5,000	1 10 0
	(ii) On every £100 or fraction of £100 beyond £5,000	0 15 0
	Provided that where a fee has been taken on a previous application to the Court to approve a scheme, or where a fee has been paid under Table B on the audit of the accounts, seven-eighths of the amount thereof shall be deducted from the fee payable on an application to approve a scheme.	
16	On setting down a motion for hearing before a Judge sitting in bankruptcy .. .. .. *This fee does not relate to the hearing of an application to which any one of Fees Nos. 9, 10, 11, 14 and 15 relates.*	1 0 0
17	On an Order of a Judge when sitting in bankruptcy—	1 0 0
	(i) If made in Court	1 0 0
	(ii) If made in Chambers	0 10 0
	(iii) If initialled by the Judge but not drawn up	0 3 0
	These fees are not payable—	
	(a) *On an Order of a Judge of the High Court dealing with Judgment Summonses under section 107 of the Act;*	
	(b) *On an Order made on the application of an Official Receiver when applying only in his capacity of Official Receiver and not as trustee;*	
	(c) *On an Order made on an application to which any one of Fees Nos. 9, 10, 11, 14 and 15 relates; or*	
	(d) *On an Order to which any one of Fees Nos. 5, 6, 7 and 8 relates.*	
18	On entering an Appeal in bankruptcy—	
	(i) If to the Court of Appeal	2 0 0
	(ii) If to a Divisional Court of the High Court	1 0 0
19	On an Order of the Court of Appeal or of a Divisional Court when sitting in bankruptcy ..	1 0 0
20	Where a Judge of the High Court deals with judgment summonses under section 107 of the Act—	
	(a) On the issue of a judgment summons or of a successive summons:	
	For every £2 or fraction thereof calculated on the amount for which the summons issues	0 0 6
	Maximum fee	0 7 6
	(b) On an Order made on a judgment summons:	
	For every £ of the amount for which the summons issues	0 0 6
	Maximum fee	0 15 0

No. of Fee.	Description of Proceeding.	Amount of Fee. £ s. d.
21	On a record for trial .. .. *This fee may be reduced by special order of the Court.*	7 10 0
22	On a subpoena or a summons under section 25 of the Act	0 5 0
23	On Registrar of a County Court certifying a list of proofs under Rule 257—	
	(i) For the first 50 proofs in each bankruptcy	0 3 0
	(ii) For every additional 50 proofs (or fraction of 50)	0 1 0
24	For taking an affidavit or an affirmation or a declaration, except for proof of debts and except a declaration by a shorthand writer under Rule 67 (Form 71):	
	(i) For each person making the same ..	0 2 0
	(ii) In addition, for each exhibit or schedule therein referred to and required to be marked	0 1 4
25	On an allocatur by the Taxing Officer of the Court for any costs, charges or disbursements:	
	Where the amount allowed does not exceed £4	0 2 0
	Where the amount allowed exceeds £4, for every £2 or fraction thereof allowed ..	0 1 0
26	(i) For an office copy, for every folio of 72 words	0 0 6
	(ii) For examining a copy supplied by a party, and marking it as an office copy, for every folio of 72 words	0 0 3
27	On a bond	0 10 0
28	On a proof of debt above £2 (other than a proof of workmen's wages under Rule 251)	0 1 6
29	On filing an affidavit other than a proof of debts	0 2 6

PART II.

30	On an application to an Official Receiver to appoint a special manager or to carry on the business of a debtor	0 10 0
31	On an application to the Board of Trade for a local banking account	1 10 0
32	On an order of the Board of Trade for a local banking account	3 0 0
33	On an application by a trustee to the Board of Trade, or to an Official Receiver acting as committee of inspection under section 20 (10) of the Act or Rule 324:—	
	(a) Where the assets are certified by the Official Receiver as not likely to realise more than £500	0 10 0
	(b) Where the assets are likely to exceed £500	1 0 0
34	On an application to the Board of Trade under section 153 of the Act for payment of money out of the Bankruptcy Estates Account ..	0 2 6
35	On an application—	
	(a) For the re-issue of a lapsed cheque or money order; or	
	(b) After six months from the date of issue, for the re-issue of a lapsed payable order,	
	in respect of moneys standing to the credit of the Bankruptcy Estates Account	0 2 6
36	On a bond	0 10 0
37	On an application for search other than by petitioner, trustee, bankrupt, or any officer of the Court	0 1 6
38	For taking an affidavit or an affirmation or a declaration, except for proof of debts and except a declaration by a shorthand writer under Rule 67 (Form 71):	
	(i) For each person making the same ..	0 2 0
	(ii) In addition, for each exhibit or schedule therein referred to and required to be marked	0 1 4
39	On filing an affidavit other than a proof of debts	0 2 6
40	On the insertion in the *London Gazette* of a notice authorized by the Act or the Bankruptcy Rules 1915—	
	(a) where the subject of the notice is the date of the hearing of an application for the discharge of a bankrupt or the order of the court made thereon	0 5 0
	(b) in any other case	0 7 6

TABLE B.

No. of Fee.	Description of Proceeding.	Amount of Fee. £ s. d.
1	For every Receiving Order made on a debtor's petition, where the fee on the petition has been dispensed with in pursuance of the Official Receiver's certificate as to sufficiency of assets ..	5 0 0
2	For every order of administration made on transfer of proceedings under Section 130 (3) of the Act	5 0 0
3	On the net assets realised or brought to credit by the Official Receiver, whether acting as interim receiver, receiver, or trustee, after deducting any sums paid to secured creditors in respect of their securities, and not being assets realised by a special manager or moneys received and spent in carrying on the business of the debtor, and on the net assets realised by an Official Receiver when acting as trustee to administer a debtor's property under a composition or scheme, after deducting any sums paid to secured creditors in respect of their securities, and not being moneys received and spent in carrying on the business of a debtor :—	
	On the first 1,000*l.* or fraction thereof .. per cent.	7 10 0
	,, next 1,500*l.* ,, ,, .. ,,	6 0 0
	,, ,, 2,500*l.* ,, ,, .. ,,	4 10 0
	,, ,, 5,000*l.* ,, ,, .. ,,	3 0 0
	On all further sums	2 0 0
4	On the amount distributed to creditors by the Official Receiver when acting as trustee under a composition :—	
	On the first 500*l.* or fraction thereof .. per cent.	3 0 0
	,, next 500*l.* ,, ,, .. ,,	2 5 0
	,, ,, 1,000*l.* ,, ,, .. ,,	1 10 0
	On all further sums	0 15 0
5	On the amount distributed in dividend or otherwise to unsecured creditors by the Official Receiver when acting otherwise than as trustee under a composition :—	
	On the first 1,000*l.* or fraction thereof per cent.	3 15 0
	,, next 1,500*l.* ,, ,, .. ,,	3 0 0
	,, ,, 2,500*l.* ,, ,, .. ,,	2 5 0
	,, ,, 5,000*l.* ,, ,, .. ,,	1 10 0
	On all further sums	1 0 0
6	For the Official Receiver acting as interim receiver of the property of a debtor in addition to the percentage chargeable on realisations, on every order	4. 10 0
	And, in addition, where the order is in force for a longer period than fourteen days, for every seven days after the first fourteen, and for every fraction of seven days ..	1 10 0
7	For each notice by an Official Receiver to a creditor of a first or any other meeting, or sitting of the Court :—	
	Where the estimated value of the assets exceeds 100*l.* .. .. each notice	0 1 6
	Where the estimated value of the assets does not exceed 100*l.* :—	
	On the first twenty notices .. each notice	0 1 6
	For each notice above twenty	0 0 9
8	For each notice by an Official Receiver to a creditor of an adjourned meeting or an adjourned sitting of the Court	0 0 9
9	For the Official Receiver supervising a special manager or the carrying on a debtor's business where the estimated assets exceed 100*l.*, a fee according to the following scale :—	
	If the gross assets are estimated by the Official Receiver not to exceed 500*l.* .. per week.	1 10 0
	If to exceed 500*l.* but not to exceed 5,000*l.* ,,	3 0 0
	,, 5,000*l.* ,, 10,000*l.* ,,	4 10 0
	,, 10,000*l.* ,, 20,000*l.* ,,	6 0 0
	,, 20,000*l.* ,, ... ,,	7 10 0
10	For a room for meeting or adjourned meeting of creditors summoned by Official Receiver, for each creditor to whom notice has been given of such meeting, but in summary administrations not exceeding 2*l.* for each meeting, and in non-summary administrations not exceeding 5*l.* for each meeting	0 1 6
11	For travelling, keeping possession, and other reasonable expenses of Official Receiver, the amount disbursed	—
12	For official stationery, printing, books, forms, and postages, each estate :—	
	(i) For every ten applications to debtors to an estate, or fraction of ten	0 3 0
	(ii) For every ten creditors or fraction of ten where the estimated assets exceed 100*l.* ..	0 15 0
	(iii) Where the estimated assets do not exceed 100*l.* :—	
	For every ten creditors or fraction of ten up to twenty	0 15 0
	For every ten creditors or fraction of ten above twenty	0 7 6
13	On the audit of the accounts forwarded by the Official Receiver or trustee to the Board of Trade :—	
	On every 100*l.* or fraction of 100*l.* up to 5,000*l.* of the gross amount of the assets realised and brought to credit	1 10 0
	On every 100*l.* or fraction of 100*l.* of the gross amount of the assets realised and brought to credit in excess of 5,000*l.*	0 15 0
	Provided that, where a fee has been taken on an application to approve a composition or scheme of arrangement, seven-eighths of the amount thereof shall be deducted from this fee.	
14	On every application for release by trustees in non-summary cases :—	
	On every 100*l.* or fraction of 100*l.* of the gross amount of the assets realised and brought to credit	0 3 6
15	On every payment under Section 153 of the Act of money out of the Bankruptcy Estates Account :	
	On each pound or fraction of a pound—	
	(*a*) of each dividend, where the money consists of unclaimed dividends ..	0 0 4
	(*b*) of the amount paid out, where the money consists of undistributed funds or balances	0 0 4

TABLE C.

1	(i) For serving a bankruptcy notice, bankruptcy petition, or subpœna, or an order not serviceable by post	0 7 6
	(ii) For serving an order serviceable by post ..	0 1 6
	These fees include the making of the affidavit of service, but not the payment or stamp duty for the oath.	
2	For executing a search warrant, or a warrant of seizure, apprehension, or committal, or an order of commitment	0 15 0
3	(i) For keeping possession under a warrant, for each day the man is actually in possession ..	0 10 0
	(ii) For an affidavit of possession being actually kept, if required	0 2 6
	This fee does not include the payment or stamp duty for the oath.	
4	Where a bankruptcy officer of the Supreme Court or a bailiff of a County Court is required to travel to the place of possession, or to serve or execute a process mentioned in Fee No. 1 or Fee No. 2 or for any other purpose specially directed by the Court—	
	(i) for his travelling, the amount actually and reasonably expended in travelling,	
	(ii) for his time, where distance exceeds 10 miles, per day	0 12 6
	(iii) for his expenses—	
	(*a*) when absent for not less than 10 hours	0 2 6
	(*b*) when absent for a night	0 7 6
	Fee No. 4 (iii) (*b*) *covers a period of* 24 *hours, and Fee No.* 4 (iii) (*a*) *is not payable in respect of time included in a period in respect of which Fee No.* 4 (iii) (*b*) *is payable.*	
5	Where a registrar or high bailiff is required to perform any duties away from his office—	
	(i) for his travelling, the amount actually and reasonably expended in travelling,	
	(ii) for his time, per day	2 0 0

No. of Fee.	Description of Proceeding.	Amount of Fee.
		£ s. d.
	(iii) for his expenses—	
	(a) when absent for not less than 10 hours	0 8 4
	(b) when absent for a night	1 5 0
	Fee No. 5 (iii) (b) covers a period of 24 hours, and Fee No. 5 (iii) (a) is not payable in respect of time included in a period in respect of which Fee No. 5 (iii) (b) is payable.	
6	On the hearing of a public examination in a County Court—	
	(i) in a summary case	0 6 0
	(ii) in any other case	0 8 0
	This fee is not payable more than once under each receiving order.	

TABLE D.

The fees and allowances payable on proceedings had after the commencement of this Order in respect of any matter which was pending in any Court having jurisdiction in bankruptcy on the thirty-first day of December, 1883, shall be the same as if those proceedings had been taken before such last-mentioned day, and shall be applied to the same purposes: Provided that where the Official Receiver acts as trustee under the provisions of Sections 159, 160 and 161 of the Act of 1883, either as originally enacted or as re-enacted in the Fourth Schedule to the Act, the fees payable shall be the same scale as that provided under Table B for realisations and distributions by the Official Receiver when acting as trustee under an adjudication, but such additional fees and percentages may be charged for and shall be payable in respect of the proceedings, as the Court on the application of the Board of Trade may by Order see fit to allow.

Where the Official Receiver acting as trustee under Sections 159, 160 and 161, as aforesaid, executes any conveyance or transacts any legal or other business at the instance of third parties, the parties interested shall be required to pay for his time occupied and for that of his clerks according to such scale as the Board of Trade may from time to time prescribe, and to pay all legal or other necessary expenses incurred by him.

Second Schedule.

ORDERS REVOKED.

Reference to the Statutory Rules and Orders.	Title.
S.R. & O. 1920 (No. 625) I. p. 196.	The Order of the Lord Chancellor dated the 19th April, 1920, as to Bankruptcy Fees.
S.R. & O. 1923 (No. 892) p. 101.	The Bankruptcy Fees Order, 1923.
S.R. & O. 1923 (No. 1254) p. 104.	The Bankruptcy Fees (Amendment) Order, 1923.
S.R. & O. 1928 (No. 651) p. 191.	The Bankruptcy Fees Order, 1928.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY ROTA	APPEAL COURT No. 1	GROUP I. Mr. JUSTICE EVE. Witness, Part II.	Mr. JUSTICE MAUGHAM. Witness, Part I.
M'nd'y, Oct. 13	Mr. Andrews	Mr. Blaker	Mr.*Jolly	Mr. Blaker
Tuesday .. 14	Jolly	More	*Ritchie	*Jolly
Wednesday 15	Hicks Beach	Ritchie	*Blaker	Ritchie
Thursday . 16	Blaker	Andrews	Jolly	*Blaker
Friday .. 17	More	Jolly	*Ritchie	Jolly
Saturday .. 18	Ritchie	Hicks Beach	Blaker	Ritchie
	GROUP I. Mr. JUSTICE BENNETT Non-Witness.	Mr. JUSTICE CLAUSON. Witness, Part I.	GROUP II. Mr. JUSTICE LUXMOORE. Non-Witness.	Mr. JUSTICE FARWELL. Witness, Part II.
M'nd'y Oct. 13	Mr. Ritchie	Mr.*Andrews	Mr. Hicks Beach	Mr.*More
Tuesday .. 14	Blaker	More	Andrews	*Hicks Beach
Wednesday 15	Jolly	*Hicks Beach	More	*Andrews
Thursday . 16	Ritchie	Andrews	Hicks Beach	More
Friday .. 17	Blaker	*More	Andrews	Hicks Beach
Saturday .. 18	Jolly	Hicks Beach	More	Andrews

* The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The CHRISTMAS VACATION will commence on Wednesday, the 24th day of December, 1930, and terminate on Tuesday, the 6th day of January, 1931, inclusive.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (1st May, 1930) 3%. Next London Stock Exchange Settlement Thursday, 23th October, 1930.

	Middle Price 8th Oct. 1930.	Flat Interest Yield.	Approximate Yield with redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	89½	4 9 2	—
Consols 2½%	57	4 7 9	—
War Loan 5% 1929-47	104¾	4 15 6	—
War Loan 4½% 1925-45	102	4 8 3	4 6 0
War Loan 4% (Tax free) 1929-42	100½	3 19 7	3 19 0
Funding 4% Loan 1960-90	92	4 7 0	4 7 6
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	96½	4 2 11	4 4 0
Conversion 5% Loan 1944-64	104	4 16 2	4 15 0
Conversion 4½% Loan 1940-44	102	4 8 3	4 6 0
Conversion 3½% Loan 1961	79½	4 8 1	—
Local Loans 3% Stock 1912 or after ..	66	4 10 11	—
Bank Stock	259½	4 12 6	—
India 4½% 1950-55	88	5 2 3	5 7 6
India 3½%	66	5 6 1	—
India 3%	57	5 5 3	—
Sudan 4½% 1939-73	97	4 12 9	4 13 3
Sudan 4% 1974	88	4 10 11	4 13 0
Transvaal Government 3% 1923-53 .. .. (Guaranteed by British Government, Estimated life 15 years.)	83¼xd	3 11 10	4 2 6
Colonial Securities.			
Canada 3% 1938	92	3 5 3	4 3 9
Cape of Good Hope 4% 1916-36	96	4 3 4	4 15 6
Cape of Good Hope 3½% 1929-49	85	4 2 4	4 14 6
Ceylon 5% 1960-70	102	4 18 0	4 17 9
Commonwealth of Australia 5% 1945-75 ..	86½	5 15 7	5 17 3
Gold Coast 4½% 1956	94	4 15 9	4 19 0
Jamaica 4½% 1941-71	94	4 15 9	4 16 9
Natal 4% 1937	95	4 4 3	4 18 0
New South Wales 4½% 1935-45	80	5 12 6	6 7 6
New South Wales 5% 1945-65	84	5 19 1	6 1 6
New Zealand 4½% 1945	96	4 13 9	4 18 0
New Zealand 5% 1946	103	4 17 1	4 14 0
Nigeria 5% 1950-60	103	4 17 1	4 16 0
Queensland 5% 1940-60	84½	5 18 4	6 3 4
South Africa 5% 1945-75	102	4 18 0	4 17 9
South Australia 5% 1945-75	84½	5 18 4	6 0 0
Tasmania 5% 1945-75	88½	5 13 0	5 14 2
Victoria 5% 1945-75	84½	5 18 4	6 0 0
West Australia 5% 1945-75	85½	5 17 0	5 19 0
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	64	4 13 9	—
Birmingham 5% 1946-56	104	4 16 2	4 14 6
Cardiff 5% 1945-65	101	4 19 0	4 19 3
Croydon 3% 1940-60	71	4 4 6	4 17 3
Hastings 5% 1947-67 .. .. (First full half-year's Dividend in October, 1930.)	102	4 18 0	4 17 6
Hull 3½% 1925-55	81	4 6 5	4 16 4
Liverpool 3½% Redeemable by agreement with holders or by purchase	75	4 13 4	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	55	4 10 11	—
London City 3% Consolidated Stock after 1920 at option of Corporation	65	4 12 4	—
Manchester 3% on or after 1941	64	4 13 9	—
Metropolitan Water Board 3% "A" 1963-2003	66	4 10 11	—
Metropolitan Water Board 3% "B" 1934-2003	67	4 9 7	—
Middlesex C.C. 3½% 1927-47	86	4 1 5	4 14 0
Newcastle 3½% Irredeemable	73	4 15 11	—
Nottingham 3% Irredeemable	63	4 15 3	—
Stockton 5% 1946-66	102	4 18 0	4 17 6
Wolverhampton 5% 1946-56	101	4 19 0	4 18 9
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	83½	4 15 10	—
Gt. Western Rly. 5% Rent Charge	100	5 0 0	—
Gt. Western Rly. 5% Preference	94	5 6 5	—
L. & N.E. Rly. 4% Debenture	77½	5 3 3	—
L. & N.E. Rly. 4% 1st Guaranteed	71½	5 11 11	—
L. & N.E. Rly. 4% 1st Preference	55¾	7 4 2	—
L. Mid. & Scot. Rly. 4% Debenture ..	82	4 17 7	—
L. Mid. & Scot. Rly. 4% Guaranteed ..	77	5 3 11	—
L. Mid & Scot. Rly. 4% Preference	61	6 11 2	—
Southern Railway 4% Debenture	83½	4 15 10	—
Southern Railway 5% Guaranteed	98½	5 1 6	—
Southern Railway 5% Preference	86½	5 15 7	—